IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE THIRTEENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 2981 of 2005

Between:

Smt. Maddula Sesharatnam, W/o Sri Satya Bhaskara Rao,
Indupalli, East Godavari District.

..... PETITIONER

AND

1 The Deputy Commercial Tax Officer, Amalapuram (F.A.C).
2 The C.T.O. Amalapuram, East Godavari District.

...RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ, Order or direction more particularly in the nature of writ of mandamus declaring the form 4 dated 13-11-2004 in R.C.No.1047/95-96 attaching the petitioner's immovable property for recovery of the arrears of sales tax of the assessee for the assessment year 2000-2001 is illegal, arbitrary unjust and contrary to law and set a side as the exparte orders passed by the Commercial Tax Officer, Amalapuram is against to the principals of natural justice and also not followed the directions of the Appellate authority in verifying the correctness of the transactions involved in the closing stocks held by the appellants.

Counsel for the Petitioner: MR.KUNUKU DURGAPRASAD

Counsel for the Respondent No.: Mr.K.Raji Reddy. Special Government Pleader for Commercial Tax

The Court at the stage of admission made the following :

ORAL ORDER: (Per Sri BRSR.J)

Heard the learned counsel for the petitioner as well as the learned Special Standing Counsel for the department and on their request the main writ petition itself is taken up for final disposal at the admission stage. Issue Rule nisi.

Perused the averments made in the affidavit filed in support of the writ petition as well as the copy of the registered sale deed dated 24.12.1992 under which the petitioner claims to have purchased the property out of her own funds.

The gravamen of the complaint in the instant writ petition is that the respondents cannot be allowed to proceed against the property in question pursuant to the impugned notice for the realization of arrears of tax payable by the petitioner's husband since the property absolutely belongs to the petitioner. We do not propose to express any opinion on the said question.

Interests of justice would be met by permitting the petitioner to raise this objection before the authority concerned, who shall enquire into the same before proceeding further in the matter. Petitioner shall be permitted to file the document and her objections within two weeks from today, which shall be entertained and duly considered by the authorities.

The writ petition shall accordingly stand disposed of. No costs.

(B.SUDERSHAN REDDY,J)

DATED 13..04..2005

(C.V.RAMULU,J)

Note: Furnish CC by Friday

To

1 The Deputy Commercial Tax Officer, Amalapuram (F.A.C).
2 The C.T.O. Amalapuram, East Godavari District.

3 2 CCs to the Special Government Pleader for Taxes, High Court

of A.P. Hyderabad (OUT)

4 2 CD copies.